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NASA Procedural Requirements

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 (NASA Only)

Subject: External Reports - Accounting

Responsible Office: Office of the Chief Financial Officer

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Appendix A. Definitions

A.1 Adjusted Trail Balance (ATB). The ATB provides SGL account balances and related attributes. FACTS I has edits to verify that Standard General Ledger (SGL) data being input has valid SGL accounts, valid attributes, and has equal Debit and Credit balances.

A.2 Attributes. Attributes are like adjectives that further describe a USSGL accounts in order to meet a specific reporting requirements. Attributes are further defined in U.S. Treasury Financial Management Services under Account Attributes.

A.3 Balance Sheet. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). Guidance on specific general ledger accounts comprising each line of the Balance Sheet can be located in the U.S. Treasury TFM-S2.

A.4 Federal Agencies' Centralized Trial-Balance System (FACTS I). FACTS I is a system that collects agency pre-closing adjusted trial balances at the fund group level using the SGL accounts in a numerical order with the required attributes. It also contains the FACTS NOTES Report.

A.5 Federal Agencies' Centralized Trial-Balance System (FACTS II). The Federal Agencies' Centralized Trial-Balance System (FACTS II) is a computer program that allows agencies to submit one set of accounting data. This data includes mostly budgetary information that is required for the Report on Budget Execution and Budgetary Resources (SF 133), the Year-End Closing Statement (FMS 2108), and much of the initial data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget.

A.6 FACTS NOTES Report. FACTS I is used to collect other supporting and explanatory financial and nonfinancial data referred to as NOTES. This information is used by FMS to produce the Financial Report (FR) of the U.S. Government. The NOTES file contains additional textual information and amounts.

A.7 Governmentwide Accounting (GWA)-Partial FMS 224 Application. The system used by Federal Program Agencies (FPA) to report monthly accounting activity to FMS.

A.8 Net Cost of Operations. The Statement of Net Cost and related supporting schedules should show the net cost of operations for the reporting entity as a whole and its programs and sub organizations. This can be accomplished by reporting by program: (1) the gross cost of goods and services provided to Federal Government agencies (intra governmental), (2) the gross cost of goods, services, transfers, and grants provided to the public, (3) related exchange revenues, (4) the excess of costs over exchange revenues (net program costs), (5) the costs that cannot be assigned to specific programs or outputs, and (6) the exchange revenues that cannot be attributed to specific programs and outputs. Guidance on specific general ledger accounts comprising each line of the Statement of Net Cost can be found in the U.S. Treasury TFM-S2.

A.9 Statement of Budgetary Resources. The Statement of Budgetary Resources (SBR) and related disclosures

provide information about how budgetary resources were made available, as well as their status at the end of the period. It is the only financial statement exclusively derived from an entity's budgetary general ledger in accordance with budgetary accounting rules, which are incorporated into GAAP for the Federal Government. Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133) and with information reported in the Budget of the United States Government. The SBR is an agency-wide report, which aggregates account-level information reported in the SF 133. Any material differences between comparable information contained in these three documents/reports must be disclosed in the footnotes to this statement. Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in OMB Circulars, as well as U.S. Treasury guidance.

A.10 Statement of Net Cost. The Statement of Net Cost is designed to show separately the components of the net cost of the reporting entity's operations for the period. However, OMB recognizes that the organizational structure and operations of some entities are so complex that to fully display their sub-organizations' major programs and activities may require supporting schedules included in the notes to the financial statements to supplement the information in the Statement of Net Cost. By disclosing the gross and net cost of the entity's programs, the Statement of Net Cost provides information that can be related to the outputs and outcomes of the programs and activities. The Statement of Net Cost and related supporting schedules classify revenue and cost information by sub-organization or responsibility segment and, to the extent practicable, within each classification by major program (sub-organizations are considered to be generally equivalent to responsibility segments). Preparers of the Statement of Net Cost should present responsibility segments that align directly with the major goals and outputs described in the agencies strategic and performance plans.

A.11 Statement of Changes in Net Position. The Statement of Changes in Net Position reports the change in net position during the reporting period. Net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to better understand the nature of changes to net position as a whole. These components are also reflected as line items on the Balance Sheet. Budgetary appropriations received in this statement tie directly to the Statement of Budgetary Resources. The Net Cost of Operations line ties directly to the Statement of Net cost. Guidance on specific general ledger accounts comprising each line of the Statement of Changes in Net Position can be found in the U.S. Treasury TFM-S2.

A.12 Statement of Transactions (FMS 224). A Statement used by Treasury disbursed Agencies to report their monthly FBWT disbursement and collection activity to Treasury.

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